IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 603 OF 2006

M/S. MAA DURGA ENTERPRISES (PVT.), LTD. ... Petitioner

Versus

STATE OF GOA THROUGH THE FINANCE SECRETARY GOVT. OF GOA. AND 3 ORS. ... Respondents

Mr. Nitin Sardessai, Advocate for the Petitioner.
Mr. S. S. Kantak, AG with Ms. L. Dharwadkar, AGA for the Respondents.

Coram:- S.A.BOBDE &
N. A. BRITTO, JJ.

Date:- 10th April, 2007

P.C.

Heard learned Counsel on behalf of the petitioner and Shri Kantak, the learned AG on behalf of the respondents.

2. The learned AG makes a statement that the petitioner will be given 50 'C' Forms and thereafter, after utilization certificate is filed, further 25 Forms will be given to him. Learned AG further states that as and when utilization certificates are filed from time to time by the petitioner, the Department shall continue to release 'C' forms as required by the petitioner, in accordance with law.

3. We accept the said statement made on behalf of the respondent by the learned AG.

4. As regards furnishing of Forms XI-A, the learned AG has brought to our notice Order dated 29.12.2006, passed by the Commercial, Tax Officer, Margao, holding that the petitioner is not entitled to the said

Forms XI-A. On the other hand, Shri Sardessai has also brought to our notice, Order dated 10.10.2006, of the Asst. Commissioner of Commercial Taxes - (I), by which, according to the learned Advocate, the petitioner was held entitled to Form XI-A.

5. Considering the dispute and the facts and circumstances of the case, we pass the following order:

The petitioner shall make a representation as regards his entitlement to Form 11-A to the appropriate Taxation Officer under Rule 15 A of the Goa Sales Tax Rules and the said appropriate Taxation Officer shall dispose of such representation, if made, within a period of two weeks from the date of receipt of representation by a reasoned Order, in case of refusal of issue of Form XI-A to the petitioner.

6. It is made clear that pendency of the appeal will not come in the way of the Taxation Officer in deciding the representation which is made by the petitioner.

7. In the light of the above, nothing survives in the petition and the petition is disposed of accordingly.

S.A.BOBDE, J.

N. A. BRITTO, J.

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